



Kentucky

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8453-K

42A740-S22

Revenue Cabinet

KENTUCKY INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

► For calendar year January 1, 2002, through December 31, 2002.

2002

Use Kentucky label if correct. Otherwise print or type.	▶ L A B E L ▶	Last name		First name (Joint or combined return, give both names and initials.)		Your Social Security number		
		Mailing address—Number and street or P.O. box				Apt. number	Spouse's Social Security number	
		City, town or post office		State	ZIP code			

PART I—Tax Return Information (Whole Dollars Only)

					A Spouse	B Taxpayer
1. Kentucky taxable income	740, line 15	740-EZ, line 3	1		.00	.00
2. Total tax liability	740, line 24	740-EZ, line 8	2			.00
3. Total Kentucky withholding	740, line 25a	740-EZ, line 9	3			.00
4. Total estimated payments	740, line 25b		4			.00
5. Refunded to you	740, line 34	740-EZ, line 13	5			.00
6. Amount you owe	740, line 37	740-EZ, line 14	6			.00

PART II—Direct Deposit of Refund (See Instructions)

7. Routing transit number (RTN)	<input type="text"/>	The first two numbers of the RTN must be 01 through 12 or 21 through 32.
8. Depositor account number (DAN)	<input type="text"/>	
9. Type of account:	<input type="checkbox"/> Savings <input type="checkbox"/> Checking	

PART III—Declaration of Taxpayer (Sign only after Part I is completed.)

- ☐ I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 7 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
- ☐ I do not want direct deposit of my refund or am not receiving a refund. If I have filed a balance due return, I understand that if the Kentucky Revenue Cabinet does not receive my full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my ERO or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2002 Kentucky income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent to my ERO or transmitter sending my return and accompanying schedules and statements to the Kentucky Revenue Cabinet. I also consent to the Kentucky Revenue Cabinet sending my ERO and/or transmitter an acknowledgment of receipt or transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection.

▶	▶	☎	
Your Signature (If joint or combined return, both must sign)	Spouse's Signature	Telephone Number (daytime)	Date Signed

PART IV—Declaration and Signature of Electronic Return Originator and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453-K are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on this return. If Part II is completed, I declare that I have verified the taxpayer's proof of account and it agrees with the name shown on this form. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the

Kentucky Revenue Cabinet, and have followed all other requirements in Kentucky Publication KY-1345, Kentucky Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2002). If I am also the paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge.

 Check ☐ if also paid preparer. Check ☐ if self-employed.

ERO's Use Only

Firm's name (or yours if self-employed) and address	Signature	Date	I.D. Number of ERO

Paid Preparer's Use Only

 Check ☐ if self-employed.

Firm's name (or yours if self-employed) and address	Preparer's Signature	Date	I.D. Number of Preparer

 ► Keep this form with your tax return. **Do not mail!**

Attach Copy of Forms W-2, W-2G and 1099-R Here

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Instructions for Form 8453-K

Kentucky Individual Income Tax Declaration for Electronic Filing

Changes to Filing Requirements

- ★ **Federal/State E-file With a Federal PIN**—For returns filed via this method, an 8453-K is not required.
- ★ **Federal/State E-file Without a Federal PIN**—For returns filed via this method, an 8453-K is required. This form does **not** need to be mailed. EROs must retain them for a period of three years.
- ★ **Online Filing**—For returns filed via this method, an 8453-K is required. This form does **not** need to be mailed. Taxpayers must retain the form for a period of three years.

Completing the Form

You must complete your Kentucky individual income tax return before you complete Form 8453-K. You must also complete this form before signing it. Taxpayers, electronic return originators (EROs) and paid preparers must not sign the form before it is completed.

Declaration Control Number (DCN)

The DCN, located in the upper right corner of the form, must be identical on the federal electronic return, the federal Form 8453 and the Kentucky Form 8453-K.

Name, Address and Social Security Number

You must enter your name, address and Social Security number on Form 8453-K.

Taxpayer Responsibilities

Taxpayer(s) that use an ERO must:

- ★ Verify all information on the Form 8453-K, including Social Security number.
- ★ Inspect the paper copy of the return and ensure the information is correct.
- ★ Sign Form 8453-K after the return has been prepared but before it is transmitted.

Taxpayer(s) that file from home must:

- ★ Complete Form 8453-K.
- ★ Attach the Kentucky copy of Forms W-2, W-2G and 1099-R; any schedules explaining "Other" adjustment to income; and any documents with required signatures.
- ★ Keep this form with your tax return. Do not mail.

ERO Responsibilities

The ERO must:

- ★ Complete Form 8453-K
- ★ Obtain signature of taxpayer(s)
- ★ Attach the Kentucky copy of Forms W-2, W-2G and 1099-R; any schedules explaining "Other" adjustment to income; and any documents with required signatures.

- ★ Provide the taxpayer with copies of the completed 8453-K and all other information.
- ★ Retain form for three years.

Part I—Tax Information

Enter the required data from the Kentucky tax return. Lines 1 through 4 and either Line 5 or 6 must be completed.


Attachments—Attach the Kentucky copy of Forms W-2, W-2G and 1099-R; any schedules explaining "Other" adjustment to income; and any documents with required signatures.

Payment of Balance Due—Taxpayers should submit their payment using Form 740-V, Kentucky Electronic Payment Voucher. Penalty and interest will begin to accrue on any tax due that has not been paid by April 15, 2003.

Pay by Credit Card—Pay your 2002 Kentucky individual income tax by MasterCard or VISA credit card through April 15, 2003. Access the Revenue Cabinet's home page (www.revenue.ky.gov) to make credit card payments over the Internet. Click on the **KY E-Tax** logo or choose **Electronic Services** from the menu, then click on **Credit Card**. If you do not have access to the Internet you may call the Revenue Cabinet at (502) 564-4581.

To make a credit card payment, the following information is needed: credit card type and number, expiration date, and the cardholder's address as it appears on the credit card billing statement.

Part II—Direct Deposit of Refund

Taxpayers can choose to have their refund  **Direct Deposit** directly deposited by completing Part II. Taxpayers can choose direct deposit for the Kentucky income tax refund regardless of their choice for federal purposes.

Taxpayers should use a check, form, report or other statement generated by their financial institution to verify the routing transit number and depositor account number. Do not use a deposit slip as it may contain internal routing numbers. If there is any doubt about the correct routing transit number, the taxpayer should ask the financial institution for the routing transit number to use for direct deposit (Electronic Funds Transfer).

Line 7—The routing transit number must be nine digits and begin with 01 through 12 or 21 through 32.

Line 8—The depositor account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special characters. If fewer than 17 characters, enter the numbers from left to right and leave the unused boxes blank.

The account designated to receive the direct deposit must be in the taxpayer's name. If the taxpayer's filing status on the return is married filing a joint return or combined return, the account can be in either or both names. If the filing status is married filing separate returns, the account can be in the taxpayer's name or it can be a joint account in both spouses' names.

Some financial institutions do not permit the deposit of a joint refund into an individual account. The Kentucky Revenue Cabinet is not responsible when a financial institution refuses a direct deposit for this reason.

Part III—Declaration of Taxpayer

An electronically transmitted return will not be considered true, accurate and complete unless Form 8453-K is signed by the taxpayer(s) prior to transmitting the electronic return.

The taxpayer must sign and date Form 8453-K after it has been completed to verify that the information is correct and that the taxpayer agrees with the information on the completed tax return.

EROs and tax preparers are prohibited from obtaining taxpayer signatures on blank or incomplete forms.

When an error is corrected after the taxpayer has signed Form 8453-K, and the corrected Kentucky taxable income varies more than \$50, or the corrected refund or balance due varies more than \$14, a new Form 8453-K must be completed for taxpayer signature.

PART IV—Declaration and Signature of ERO and Paid Preparer

This section must be completed and signed by the ERO.

If the ERO is also the paid preparer, the ERO must check the paid preparer box, but is not required to complete or sign the Paid Preparer Section.

A paid preparer who is not the ERO must complete, sign and date the Paid Preparer Declaration.

If the ERO cannot obtain the paid preparer's signature on Form 8453-K, a copy of the tax return with the paid preparer's signature should be attached to the 8453-K.

Refund Information—The Automated Refund and Tax Information System (ARTIS) is available to provide information by telephone on the receipt of your tax return. The automated system telephone number is (502) 564-1600. It is available 24 hours a day, 7 days a week.

Do Not Mail!

